

**CITY OF TACOMA**  
**Pierce County, Washington**  
**January 1, 1994 Through December 31, 1994**

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**Schedule Of Findings**

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1. The Police Department Should Comply With The Uniform Controlled Substances Act

During our audit of the city, we reviewed accounting procedures in the police department. We found forfeited property procedures were not in full compliance with state law.

The Uniform Controlled Substances Act (Chapter 69.50 RCW) requires law enforcement agencies to remit ten percent of the value of forfeited property to the State Treasurer. In addition, forfeited property and/or its proceeds must be used exclusively for the expansion and improvement of controlled substances related law enforcement activity and may not be used to supplant preexisting funding sources.

We found the department was not remitting ten percent of the value of forfeited property retained or drug enforcement activity to the State Treasurer. Also, certain automobiles and personal property forfeited under the statute were retained and used by departments that do not exclusively expand and improve controlled substances related law enforcement activity. This omission did not appear to be a substantial amount.

RCW 69.50.505 (f) states in part:

When property is forfeited under this chapter the board or seizing law enforcement agency may:

- (1) Retain it for official use or upon application by any law enforcement agency of this state release such property to such agency for the exclusive use of enforcing the provisions of this chapter . . . .

RCW 69.50.505 (h) states in part:

- (1) By January 31st of each year, each seizing agency shall remit to the state treasurer an amount equal to ten percent of the net proceeds of any property forfeited during the preceding calendar year. Money remitted shall be deposited in the \*drug enforcement and education account under RCW 69.50.520. (2) The net proceeds of forfeited property is the value of the forfeitable interest in the property after deducting the cost of satisfying any bona fide security interest to which the property is subject at the time of seizure; and in the case of sold property, after deducting the cost of sale . . . .

Less than full compliance with the Uniform Controlled Substances Act means the State Treasurer does not receive appropriate funding for the violence reduction and drug enforcement account. Additionally, property retained for departmental use for purposes

other than the expansion and improvement of controlled substances related law enforcement activity may be supplanting existing funding sources.

The police department was unaware of the requirement to remit ten percent on forfeited items retained for official use.

We recommend the police department fully comply with RCW 69.50.505 by remitting to the State Treasurer the required ten percent on property retained and implement policies to use retained forfeited property exclusively for expansion and improvement of controlled substances related enforcement.